SECURITIES AND EXCHANGE COMMISSION

17 CFR PARTS 210, 228, 229 and 249

[RELEASE NOS. 33-8889; 34-57258; File No. S7-06-03]

RIN 3235-AJ64

INTERNAL CONTROL OVER FINANCIAL REPORTING IN EXCHANGE ACT

PERIODIC REPORTS OF NON-ACCELERATED FILERS

AGENCY: Securities and Exchange Commission.

ACTION: Proposed amendments of temporary rules.

SUMMARY: We are proposing to amend temporary rules that were published on December 21,

2006, in Release No. 33-8760 [71 FR 76580]. These temporary rules require companies that are

non-accelerated filers to include in their annual reports, pursuant to rules implementing Section

404(b) of the Sarbanes-Oxley Act of 2002, an attestation report of their independent auditor on

internal control over financial reporting for fiscal years ending on or after December 15, 2008.

Under the proposed amendments, a non-accelerated filer would be required to provide the

auditor's attestation report on internal control over financial reporting in an annual report filed

for fiscal years ending on or after December 15, 2009.

DATES: Comments should be received on or before [insert date 30 days after date of

publication in the Federal Register].

ADDRESSES: Comments may be submitted by any of the following methods:

Electronic Comments:

• Use the Commission's Internet comment form (http://www.sec.gov/rules/other.shtml);

• Send an e-mail to rule-comments@sec.gov. Please include File Number S7-06-03 on the

subject line; or